

# **Management Control Responsibilities**

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# Levels of Responsibility

- ✓ **Senior Responsible Official**
- ✓ **Assessable Unit Manager (AUMs)**
- ✓ **Management Control Administrator (MCA)**
- ✓ **Management Control Point of Contact (POC)**



# Senior Responsible Official

- ✓ **Designated by the Head of Reporting Agency/Organization**
  - Overall responsibility for management controls process within the organization.
- ✓ **The ASC Senior Responsible Official - Assistant Chief of Staff for Resource Management, G-8.**



# **Assessable Unit Managers (AUMs)**

- ✓ **Designated by the Head of Reporting Agency/Organization**
- ✓ **The ASC AUMs**
  - **Commanders**
  - **Deputies**
  - **Assistant Chief of Staffs**
  - **Office Chiefs**



# **Assessable Unit Manager (AUM) Responsibilities**

- ✓ **Provide leadership and support.**
- ✓ **Ensure that managers are:**
  - **Trained.**
  - **Know their management control responsibilities.**
- ✓ **Ensure Management Control Plan is:**
  - **established/maintained.**
  - **adhered to.**



# **Assessable Unit Manager (AUM) Responsibilities (Continued)**

- ✓ **Ensure Management Control Evaluations:**
  - **Follow the Management Control Plan (MCP) and regulation.**
  - **Include back-up documentation, which is subject to audit or inspection.**
  - **Are reviewed and certified using DA Form 11-2-R, Management Control Evaluation Certification Statement.**



# **Assessable Unit Manager (AUM) Responsibilities (Continued)**

- ✓ **Report any material weaknesses through the chain of command.**
  - **Develop corrective action plan.**
  - **Track progress of corrective action plan until weakness is corrected.**





# **Management Control Administrator (MCA)**

- ✓ **Senior responsible official designates the MCA.**
  - **Administers the management control process for the reporting organization.**



# **Management Control Administrator (MCA) Responsibilities**

- ✓ **Advises senior level official on implementation/status of management control process.**
- ✓ **Informs managers and commanders.**
- ✓ **Identifies Management Control Training Needs.**
- ✓ **Provides Training.**





# **Management Control Administrator (MCA) Responsibilities (Continued)**

- ✓ **Develops/maintains Management Control Plan.**
- ✓ **Provides guidance to AUMs on the preparation of their Management Control Plans.**
- ✓ **Coordinates the organization's annual statement of assurance on management controls.**



# **Management Control Administrator (MCA) Responsibilities (Continued)**

- ✓ **Tracks or ensures the responsible organization tracks material weaknesses until corrected.**
- ✓ **Retains all required documentation in support of annual statements and correction of material weaknesses.**



# **Management Control Point of Contact (POC) Responsibilities**

- ✓ **POC is responsible only for their immediate organization's management control process.**
- ✓ **MCA provides training and guidance for POCs.**